

Reported Recommending
Ind. Postponed
Passed House
Failed to Pass House
Passed Senate
Failed to Pass Senate

House File 201

February 4, 1947.
Ways and Means.

By LONG and NELSON of Woodbury.

A BILL FOR

An Act to amend sections one hundred twenty-four point twenty-five (124.25) and one hundred twenty-four point thirty-three (124.33), Code 1946, relating to the barrel tax on beer and malt liquors and providing the distribution thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 Section 1. Section one hundred twenty-four point
2 twenty-five (124.25), Code 1946, is hereby amended by
3 striking the words "one and twenty-four" in line nine
4 (9) and inserting in lieu thereof the words "four and
5 thirty-four".

1 Sec. 2. Section one hundred twenty-four point
2 thirty-three (124.33), Code 1946, is hereby amended by
3 striking therefrom the period (.) at the end of line
4 eleven (11) and inserting in lieu thereof a comma (,)
5 together with the following: "except that three and
6 one-tenth dollars of the tax imposed by section one hundred
7 twenty-four point twenty-five (124.25) is hereby
8 appropriated to the school fund."

EXPLANATION OF H. F. 201

The present beer tax imposed is inadequate under the privileges now granted by license to the brewing industry, with reference to the dollar volume of business. The additional revenue thus obtained would decrease the present general property tax burden.